

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 57-27

September 6, 1957

AVAILABILITY OF REVISED PAGES FOR REGULATIONS RELATING TO MANUFACTURED TOBACCO

Manufacturers and importers of tobacco:

Purpose. The purpose of this industry circular is to notify you that revised pages for insertion in IRS Publication No. 217, 26 CFR Part 275, regulations relating to manufactured tobacco, bringing such publication up to date as of January 1, 1957, are available for purchase.

Background. In Industry Circular No. 55-28, dated September 15, 1955, relating to the original printing and distribution of Part 275, manufacturers of tobacco were advised that arrangements had been made to have all tobacco tax regulations printed and compiled in looseleaf form, for maintenance at peak usefulness by the insertion of amendments and new material, and that they would be notified by industry circular whenever such insertions are available from the Superintendent of Documents.

Revised Pages for Part 275. The revised pages for Part 275, designated "1st Set (Jan. 1, 1957)," incorporate the amendment made by Treasury Decision 6157, effective December 31, 1955, eliminating the requirement for manufacturers of tobacco to report tobacco materials used; the amendment made by Treasury Decision 6170, effective June 1, 1956, relating to the amount of bond to be given by such manufacturers; and a correction in the table of contents.

Availability of Revised Material for Purchase. The revised material, designated as IRS Publication No. 217, 1st Set (Jan. 1, 1957), at the price of 5 cents each, is available for purchase from the Superintendent of Documents, Government Printing Office, Washington 25, D. C. The rules of that office require that remittance be made in advance of shipment of publications, either by coupons (sold in sets of 20 for \$1) or by check or money order payable to the Superintendent of Documents.

Inquiries. You should address inquiries concerning purchase of the revised material to the Superintendent of Documents. Other inquiries relative to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in cursive script, reading "Dwight E. Avis".

Dwight E. Avis
Director, Alcohol and Tobacco Tax Division